monthly statements of credit notes issued by them with the particulars required for preparing the statement to be sent to this office. Some of the Public Works Divisions are now submitting the statements prescribed above and they will continue to do so. It should particularly seen that the monthly statements prepared are correct and complete as the omission of any credit notes or the inclusion of any pertaining to a different month will, by entailing correspondence, frustrate, the object with which these statemants are prescribed. The allocation of the charges to the proper budget or account head should also be noted in the statements to facilitate classification of the items in the books of this office or their verification when finally adjusted in the compiled accounts rendered by Public Works Officers.

The amounts when paid by this office will be debited to the head. '38 E. other items' in the case of Public Works Officers and advised to them for eventual adjustment in the divisional accounts. The payments made on account of the Forest Department will be debited to 'Forest Remittances' and an advice sent to each Disbursing Officer, on receipt of which it should be adjusted in his cash account. In the case of other Civil Departments this office will take needful action to debit the payment to the final Budget head.

T. SATYARAJ CHETTY,
Comptroller.

M. & S. M. Railways
Mysore Railways.

List of credit notes issued during the month of.....193

Railway receipt No.	Station		Particulars	Weight	Rate	Amount	Credit note issued		Head to which debited in accounts
	From	To					No.	date	
					Rs.	Rs.			

Designation of the officer signing.

MYSORE RAILWAYS.

Circular No. 13173, *dated* 20—26*th February* 1923.

To

All Disbursing Officers under the circle of audit of the Comptroller who issue Credit Notes to the Mysore Railways Administration for Freight and Fares payable by Departments.

It has been found that the system followed at present for the adjustment or payment of the bills on account of freight and fares payable by the officers of the Civil and Public Works Departments of the State in respect of the Credit Notes issued by themselves or their subordinates has entailed much delay in the clearance of items and caused great inconvenience in accounting, with the result that there has been a large accumulation of unadjusted items on the books of this office. As the Credit Notes are, in the first instance issued in a majority of cases by the Subordinate Officers of the Departments and mostly at the destination, the acceptance of the responsible Departmental Head for incurring the charge against a specific Budget grant has to be obtained on the bills prepared and forwarded by this office, and the transmission of the bills to the latter and their return duly accepted to this office, necessarily entails some correspondence and delay in adjustment. With a view to prevent this and to ensure speedier clearance of items in the books of this office, it has been arranged with the Comptroller to make direct adjustments in the accounts between this office and the Comptroller in respect of all bills for freight and fares payable by the Departments under the Circle of audit of the Comptroller commencing with the account for January 1923. Under this new procedure, the bills and Credit Notes will not in future be sent to the Departmental Heads, as was being done hitherto, but will be passed on direct to the Comptroller along with the office accounts in support of the debit raised against the Civil Department for the total amount of bills.

The attention of the Disburing Officers under the circle of audit of the Comptroller who are authorised to issue Credit Notes to the Railway Administration for freight and fares payable by them is therefore invited to the requirements of the Comptroller's Circular No. WAD. Mis. 759, dated 13th June 1921 (*Vide* P. P. 399, Part IV of the *Mysore Gazette*, dated 23rd June 1921) and they are requested to kindly furnish that officer with a statement of Credit Notes issued by them or their subordinates from January 1923, onwards in the form prescribed in that Circular, to enable him to verify the bills sent by this office and make needful early adjustments in his books.

T. LAKSHMINARASIMHA RAO,
Auditor.

To

All Officers authorised to issue credit notes on Mysore Railways for freight and fares by Government Departments.

Sir,

Circular No. 673 *W. A. D. Mis., dated* 27*th April* 1923.

I have the honour to invite reference to Cir. No. 13173 of 24th February 1923, issued by the Auditor, Mysore Railways on the subject noted above and to state as follows:—

2. The amount of credit notes issued by the officers of the several departments, will, on receipt in this office, through the Railway Exchange Accounts, be debited to the proper heads of account. An advice of debit, so made will be sent to the head of the department concerned accompanied by the credit notes, whenever necessary. The amount advised should be included in the detailed contingent bill of the department in the same manner as work bills. Till it is accounted for in the detailed contingent bill, the amount debited by this office will be held under objection as for want of detailed contingent bills.

3. The procedure prescribed above does not apply to Public Works and Forest Departments. In the case of Public Works Department necessay intimation with the credit notes will be sent to each Executive Engineer with a request that it may be debited in his accounts to the final heads by credit to "34 Account Current between Civil and Railway Departments Items adjustable by Civil". The Executive Engineers are requested to include them in the accounts of the month in which they are received and return the credit notes to this office in support of the credit in their monthly accounts.

4. In the case of the Forest Department the charges will be debited to "Forest Remittancs" in this office and necessary advices sent to District Forest Officers to include them in their next accouts by debit to Final heads and credit to "Forest Remittances."

5. The heads of departments other than the Public Works and Forest Departments are requested to make arrangements for returning the credit notes sent by this office within a week of their receipt. The statement of credit notes issued on the Mysore Railways may be continued to be sent as hitherto.

I have the honor to be,
Sir,
Your most obedient servant,
T. SATYARAJ CHETTY,
Comptroller.

MISCELLANEOUS DEPARTMENTS.

OFFICE OF THE DEPUTY DIRECTOR OF PUBLIC INSTRUCTION, SHIMOGA.

Notification No. A. C. 12—29-30, *dated* 27*th March* 1930.

Mr. G. S. Venkatasami Naidu, Municipal Councillor at Gudibanda, is appointed as an additional member of the Compulsory Education Attendance Committee at Gudibanda, Kolar District, constituted in this office Notification No. A. C. 4—29-30 dated 27th January 1930.

S. P. CHINNAPPA,
Deputy Director.